

**SOUTHERN LYON COUNTY UNIFIED SCHOOL DISTRICT NUMBER 252**

**FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITOR'S REPORT**

**June 30, 2018**

**Southern Lyon County Unified School District Number 252**

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June 30, 2018

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Southern Lyon County Unified School District Number 252  
Hartford, Kansas

### Report on Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Southern Lyon County Unified School District Number 252 as of and for the year ended June 30, 2018 and the related notes to the financial statement.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinions

#### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note C of the financial statement, the financial statement is prepared by Southern Lyon County Unified School District Number 252 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Southern Lyon County Unified School District Number 252 as of June 30, 2018, or changes in financial position and cash flows thereof for the year then ended.

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Southern Lyon County Unified School District Number 252 as of June 30, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note C.

***Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

***Prior Year Comparative***

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Southern Lyon County Unified School District Number 252 as of and for the year ended June 30, 2017 (not presented here in), and have issued our report thereon dated August 30, 2018, which contains an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electric form from the web site of the Kansas Department of Administration at the following link: <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2018 (Schedule 2 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used into prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole for the year ended June 30, 2017, on the basis of accounting described in Note C.

*Agler & Gaeddert, Chartered*

Agler & Gaeddert, Chartered  
August 30, 2018

**Southern Lyon County Unified School District Number 252**

SUMMARY OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
For the Year Ended June 30, 2018

	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>
<b>Governmental type funds</b>		
<b>General funds</b>		
General	\$ 0	\$ 0
Supplemental general	43,219	0
<b>Special revenue funds</b>		
At risk (4 yr old)	10,226	0
At risk (K-12)	0	0
Capital outlay	1,216,014	0
Driver training	3,345	0
Food service	39,952	0
Professional development	30,951	0
Special education	194,948	0
Vocational education	60,939	0
KPERs special retirement contribution	0	0
Contingency reserve	222,274	0
Textbook & student materials revolving	130,417	0
Title I	0	0
Title II-A Teacher Quality	0	0
Title IV	0	0
Title V	21,580	0
Other grants	36,699	0
Kansas Reading Roadmap Grant	2,166	0
Early Childhood	262,511	0
Kansas Health	0	0
Mobilizing Lite	0	0
ECKAN Headstart	0	0
District activity funds	48,516	0
<b>Bond and Interest Funds</b>		
Bond and interest	1,338,458	0
<b>Capital Project Funds</b>		
Construction - Hartford	0	0
Construction - Olpe	0	0
Construction - Neosho Rapids	0	0
Total primary government	<u>3,662,215</u>	<u>0</u>
<b>Component Unit</b>		
U.S.D. #252 Southern Lyon County		
Recreation Commission	<u>35,413</u>	<u>0</u>
Total reporting entity (excluding agency funds)	<u>\$ 3,697,628</u>	<u>\$ 0</u>
<b>Composition of ending cash</b>		
<b>Demand deposits</b>		
Hartford State Bank, Hartford, Kansas	\$	7,621,214
Olpe State Bank, Olpe, Kansas		7,646,350
Recreation Commission		37,434
<b>Demand deposits - activity funds</b>		
Hartford State Bank, Hartford, Kansas		51,500
Olpe State Bank, Olpe, Kansas		76,016
<b>Petty cash</b>		750

The accompanying notes are an integral part of this financial statement

**Statement 1**

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 4,072,900	\$ 4,072,900	\$ 0	\$ 25,276	\$ 25,276
1,437,201	1,349,856	130,564	24,779	155,343
41,200	51,426	0	0	0
365,000	365,000	0	6,386	6,386
520,816	334,064	1,402,766	82,320	1,485,086
15,234	11,650	6,929	0	6,929
343,730	329,320	54,362	0	54,362
52,409	31,613	51,747	236	51,983
889,886	794,059	290,775	0	290,775
290,452	306,298	45,093	0	45,093
411,824	411,824	0	0	0
36,931	0	259,205	0	259,205
71,563	52,968	149,012	10,699	159,711
63,076	63,076	0	0	0
12,577	12,577	0	0	0
1,818	1,818	0	0	0
104,452	119,563	6,469	0	6,469
56,509	74,502	18,706	0	18,706
106,740	111,108	(2,202)	0	(2,202)
457,876	297,486	422,901	0	422,901
8,188	1,883	6,305	0	6,305
27,511	21,887	5,624	0	5,624
23,189	537	22,652	0	22,652
151,655	149,827	50,344	0	50,344
841,182	726,425	1,453,215	0	1,453,215
3,600,000	2,980,085	619,915	1,162,302	1,782,217
8,641,708	7,402,609	1,239,099	6,642,372	7,881,471
2,400,000	2,470,609	(70,609)	1,591,746	1,521,137
<u>25,045,627</u>	<u>22,544,970</u>	<u>6,162,872</u>	<u>9,546,116</u>	<u>15,708,988</u>
45,527	43,506	37,434	0	37,434
<u>\$ 25,091,154</u>	<u>\$ 22,588,476</u>	<u>\$ 6,200,306</u>	<u>\$ 9,546,116</u>	<u>\$ 15,746,422</u>

**Composition of ending cash - continued****Certificate of deposits**

Hartford State Bank, Hartford, Kansas \$ 200,000

Olpe State Bank, Olpe, Kansas 200,000

Total cash 15,833,264

Agency funds per Schedule 3 (86,842)

**Total reporting entity (excluding agency funds)** \$ 15,746,422

## **Southern Lyon County Unified School District Number 252**

### **NOTES TO FINANCIAL STATEMENT**

June 30, 2018

#### **NOTE A. MUNICIPAL REPORTING ENTITY**

The Southern Lyon County Unified School District Number 252 is a municipal corporation governed by an elected seven member board. This financial statement presents the Southern Lyon County Unified School District Number 252 (the municipality) and its related municipal entities which follow.

Southern Lyon County Education Foundation - The Foundation provides scholarships to student of the District.

Recreation Commission – The Recreation Commission oversees recreation activities. The Recreation Commission operates as a separate governing body but the District levies the taxes for the Recreation Commission and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928

#### **NOTE B. REGULATORY BASIS FUND TYPES**

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District potential could have the following types of funds.

**General Fund** – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**Special Purpose Funds** – used to account for the proceeds of specific tax levies and other specific revenues sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

**Bond and Interest Fund** – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt.

**Capital Project Fund** – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

**Trust fund** – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.). The District does not have any trust funds.

**Agency fund** – funds used to report assets held by the municipal reporting entity in purely a custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

#### **NOTE C. BASIS OF ACCOUNTING**

*Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America* - The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.



## **Southern Lyon County Unified School District Number 252**

### **NOTES TO FINANCIAL STATEMENT**

June 30, 2018

#### **NOTE C. BASIS OF ACCOUNTING - continued**

Southern Lyon County Unified School District Number 252 has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

#### **NOTE D. BUDGETARY INFORMATION**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

**Adjustment to Comply with Legal Max** – Unified school district's use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The district's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

**Adjustment for Qualifying Budget Credits** – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.



## Southern Lyon County Unified School District Number 252

### NOTES TO FINANCIAL STATEMENT

June 30, 2018

#### NOTE D. BUDGETARY INFORMATION - continued

A legal operating budget is not required for capital project funds, trusts funds, and the following special purpose funds:

Contingency reserve	Early Childhood
Textbook & student material revolving	Kansas Health
Title I	Mobilizing Lite
Title II-A Teacher Quality	ECKAN Headstart
Title IV	Construction - Hartford
Title V	Construction - Olpe
Other grants	Construction - Neosho Rapids
Kansas Reading Roadmap Grant	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing board.

#### NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the District or in an adjoining the District if such institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

*Concentration of credit risk* - State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District has no investments other than money markets and certificates of deposit.

*Custodial credit risk – deposits*: Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2018.

At June 30, 2018, the carrying amount of the District's bank deposits was \$15,833,264 (which excludes recreation commission) and the bank balance was \$16,090,021. The bank balance was held by two banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$500,000 was covered by federal depository insurance, and \$15,590,021 was collateralized with securities held by the pledging financial institution's agents in the District's name.

*Custodial credit risk – investments*: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. The District had no such investments at year end.

# Southern Lyon County Unified School District Number 252

## NOTES TO FINANCIAL STATEMENT

June 30, 2018

### NOTE E. DEPOSITS AND INVESTMENTS - continued

At June 30, 2018, the carrying amount of the Recreation Commission's bank deposits was \$37,434 and the bank balance was \$39,568. The bank balance was held by two banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$39,568 was covered by federal depository insurance.

### NOTE F. IN-SUBSTANCE PAYMENTS

The District received \$205,462 for general fund and \$44,468 for supplemental general fund subsequent to June 30, 2018 and is required by K.S.A. 72-6466 the receipts were recorded as in-substance receipts in transit and included as receipts for the year ended June 30, 2018.

### NOTE G. LONG-TERM DEBT

Issue	Interest Rates	Date of Issue	Original Issue	Date of Final Maturity
General Obligation Bonds:				
Refunding, Series 2015	2.00%	09/01/2015	1,925,000	09/01/2019
Refunding, Series 2017	3.00-4.00%	08/10/2017	9,250,000	09/01/2037
Refunding, Series 2018	3.00-4.00%	03/01/2018	4,750,000	09/01/2037

  

	Balance July 1, 2017	Additions	Reductions/ Payments	Balance June 30, 2018	Interest Paid
General obligation bonds:					
Refunding, Series 2015	\$ 1,415,000	\$ 0	\$ 530,000	\$ 885,000	\$ 23,000
Refunding, Series 2017	0	9,250,000	0	9,250,000	173,425
Refunding, Series 2018	0	4,750,000	0	4,750,000	0
Total long-term debt	<u>\$ 1,415,000</u>	<u>\$ 14,000,000</u>	<u>\$ 530,000</u>	<u>\$ 14,885,000</u>	<u>\$ 196,425</u>

Bond Principal	2019	2020	2021	2022	2023
General obligation bonds:					
Refunding, Series 2015	\$ 550,000	\$ 335,000	\$ 0	\$ 0	\$ 0
Refunding, Series 2017	0	365,000	375,000	390,000	400,000
Refunding, Series 2018	0	115,000	195,000	205,000	210,000
Total	<u>\$ 550,000</u>	<u>\$ 815,000</u>	<u>\$ 570,000</u>	<u>\$ 595,000</u>	<u>\$ 610,000</u>

Bond Principal	2024-2028	2029-2033	2034-2039	Total
General obligation bonds:				
Refunding, Series 2015	\$ 0	\$ 0	\$ 0	\$ 885,000
Refunding, Series 2017	2,180,000	2,525,000	3,015,000	9,250,000
Refunding, Series 2018	1,155,000	1,320,000	1,550,000	4,750,000
Total	<u>\$ 3,335,000</u>	<u>\$ 3,845,000</u>	<u>\$ 4,565,000</u>	<u>\$ 14,885,000</u>

# Southern Lyon County Unified School District Number 252

## NOTES TO FINANCIAL STATEMENT

June 30, 2018

### NOTE G. LONG-TERM DEBT – continued

<b>Bond Interest</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
General obligation bonds:					
Refunding, Series 2015	\$ 12,200	\$ 3,350	\$ 0	\$ 0	\$ 0
Refunding, Series 2017	310,613	305,138	294,038	282,562	270,713
Refunding, Series 2018	175,538	172,663	164,912	154,913	144,538
<b>Total</b>	<b>\$ 498,351</b>	<b>\$ 481,151</b>	<b>\$ 458,950</b>	<b>\$ 437,475</b>	<b>\$ 415,251</b>

  

<b>Bond Interest</b>	<b>2024-2028</b>	<b>2029-2033</b>	<b>2034-2039</b>	<b>Total</b>
General obligation bonds:				
Refunding, Series 2015	\$ 0	\$ 0	\$ 0	\$ 15,550
Refunding, Series 2017	1,167,188	817,031	309,800	3,757,083
Refunding, Series 2018	564,562	358,763	132,444	1,868,333
<b>Total</b>	<b>\$ 1,731,750</b>	<b>\$ 1,175,794</b>	<b>\$ 442,244</b>	<b>\$ 5,640,966</b>

The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible taxable property within the District, as certified to the County Clerk on the preceding August 25. Additional authority may be granted by the Kansas State Board of Education. At June 30, 2018, the statutory limit for the District was \$5,371,672.

The District issued \$14,000,000 in general obligation bonds for capital improvements in 2018. The District received approval to exceed the debt limit in March of 2017 and the voters approved the bond issue in May of 2017.

### NOTE H. INTERFUND TRANSFERS

Operating transfers were as follows:

<b>From</b>	<b>To</b>	<b>Statutory Authority</b>	<b>Amount</b>
General	At Risk (4 yr old)	K.S.A. 72-6478	28,000
General	At Risk (K-12)	K.S.A. 72-6478	365,000
General	Professional development	K.S.A. 72-6478	15,000
General	Special education	K.S.A. 72-6478	631,249
General	Vocational education	K.S.A. 72-6478	232,000
General	Food Service	K.S.A. 72-6478	15,000
General	Contingency	K.S.A. 72-6478	36,931
Supplemental general	Professional development	K.S.A. 72-6430	35,000
Supplemental general	Food Service	K.S.A. 72-6430	27,000
Supplemental general	Special education	K.S.A. 72-6430	252,000
Supplemental general	Vocational education	K.S.A. 72-6430	38,500
Supplemental general	At Risk (4 yr old)	K.S.A. 72-6430	13,200
Supplemental general	Drivers's Training	K.S.A. 72-6430	9,000

# Southern Lyon County Unified School District Number 252

## NOTES TO FINANCIAL STATEMENT

June 30, 2018

### NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

**Group Health Insurance:** As provided by K.S.A. 12-5040, the district allows retirees to participate in the group health insurance plan. The District pays the insurance premium for a single employee at the Plan 1 single premium amount, and at the Plan 1 employee spouse premium amount for married employees. During the year ended June 30, 2018, five retirees participated in this plan and the District paid \$27,000 in premiums for these retirees. The District estimates, based upon current numbers of retirees, that the amounts to be paid under this plan for June 30, 2019, 2020 and 2021 will be \$18,000, \$18,000, and \$7,875 respectively

**Other Post Employment Benefits:** As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

**Compensated Absences:** The District's policies regarding vacation and sick pay permit full-time classified employees to earn vacation days based upon years of service. Policies prohibit payment for vacation time in lieu of time off and vacation time may not be carried over to another fiscal year. Two personal days will be accorded for each employee per year. One personal day may be carried forward into the following year for a maximum of three days. Unused personal days will be reimbursed at the rate of \$50 per day for certified and \$34 per day for classified up to 2 days. Current year payouts for excess personal leave totaled \$1,018. Sick leave, for all employees, may be accumulated up to a total accumulation of 65 days. Specific guidelines apply to sick leave days earned based on length of service with the District and term of the employee's contract. In the event of death for non-certified employees, accumulated sick leave is lost.

In the event of retirement under KPERS sick leave is paid out at \$50 per day for certified employees and \$34 per day for classified employees for each day of their accumulated sick leave up to a maximum of 65 days. In the event of separation, for those with more than 10 years of service, employees will receive \$15 per day for certified employees and \$10 per day for classified employees for their unused sick leave up to a maximum of 65 days. Current year payouts for sick leave held at separation of service date was \$0.

Changes in long-term obligations, other than debt, for the year ended June 30, 2018, are as follows:

	<b>Balance July 1, 2017</b>	<b>Net Change</b>	<b>Balance June 30, 2018</b>
Compensated absences	\$ 143,248	\$ (17,552)	\$ 125,696

**Flexible Benefit Plan (I.R.C. Section 125):** The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District are eligible to participate in the Plan beginning the first day of the month following thirty days of employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan.

## Southern Lyon County Unified School District Number 252

### NOTES TO FINANCIAL STATEMENT

June 30, 2018

#### NOTE J. DEFINED BENEFIT PENSION PLAN

**Plan description** - The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

**Contributions** - K.S.A. 74-4919 and K.S.A. 74-49210 establish the KPERS member-employee contributions rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the for Death and Disability Program) was 10.81%, for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate and the statutory contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school Contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30<sup>th</sup> was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$411,824 for June 30, 2018.

**Net Pension Liability** - At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$5,054,814. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulator basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocations of KPERS collective net pension liability to all participating employers are publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

## Southern Lyon County Unified School District Number 252

### NOTES TO FINANCIAL STATEMENT

June 30, 2018

#### NOTE K. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the District carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the last three fiscal years.

#### NOTE L. OTHER INFORMATION

**Reimbursed Expenses:** The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

**Ad valorem tax revenues:** The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20<sup>th</sup>, and distributed to the District by January 20. The second half is due May 10<sup>th</sup> and distributed to the District by June 5. The District Treasurer draws other available funds from the County Treasurer at designated times throughout the year.

**Compliance with Kansas Statutes:** The School store activity fund for Neosho Rapids Elementary showed a negative cash balance as of June 30, 2018. This is in violation of Kansas Statute. The Kansas Reading Roadmap Grant Fund has a negative unencumbered cash and a negative cash at year end but the District has access to grant funds it will receive in the next fiscal year to cover the deficit. Construction Fund – Neosho Rapids has a negative unencumbered cash as of June 30, 2018. The negative balance will be covered by the capital outlay fund if additional funding is not available from other sources. The District is not aware of any other statutory violations during the period covered by the audit.

#### NOTE M. SUBSEQUENT EVENTS

**Subsequent Events:** The District evaluated subsequent events through August 30, 2018, the date the financial statements were available to be issued. No subsequent events were identified that require disclosure.

**Regulatory Basis  
Supplementary Information**



**Southern Lyon County Unified School District Number 252**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
(Budgeted Funds Only)  
For the Year Ended June 30, 2018

	<b><u>Certified Budget</u></b>	<b><u>Adjustment To Comply With Legal Max *</u></b>
<b>Governmental type funds</b>		
<b>General funds</b>		
General	\$ 4,349,314	\$ (276,414)
Supplemental general	1,441,299	(91,442)
<b>Special revenue funds</b>		
At risk (4 yr old)	51,426	0
At risk (K-12)	498,608	0
Capital outlay	1,600,252	0
Driver training	16,375	0
Food service	422,416	0
Professional development	63,000	0
Special education	1,000,812	0
Vocational education	306,299	0
KPERS special retirement contribution	445,325	0
<b>Debt service fund</b>		
Bond and interest	726,425	0
<b>Component Unit</b>		
Recreation Commission	81,483	0

Schedule 1

<u>Adjustment for Qualifying Budget Credits *</u>	<u>Total Budget For Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
\$ 0	\$ 4,072,900	\$ 4,072,900	\$ 0
0	1,349,857	1,349,856	(1)
0	51,426	51,426	0
0	498,608	365,000	(133,608)
0	1,600,252	334,064	(1,266,188)
0	16,375	11,650	(4,725)
0	422,416	329,320	(93,096)
0	63,000	31,613	(31,387)
0	1,000,812	794,059	(206,753)
0	306,299	306,298	(1)
0	445,325	411,824	(33,501)
0	726,425	726,425	0
0	81,483	43,506	(37,977)

**Southern Lyon County Unified School District Number 252**

**Schedule 2a**

GENERAL FUNDS  
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		<b>Variance Over (Under)</b>
	<b>2017 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Cash receipts</b>				
<b>Local sources</b>				
Interest on Idle Funds	\$ 16,602	\$ 0	\$ 0	\$ 0
<b>State sources</b>				
General state aid	3,383,302	3,569,476	3,799,422	(229,946)
Mineral production tax	2,081	0	2,081	(2,081)
KPERS aid	269,893	0	0	0
Special education aid	511,336	503,424	547,811	(44,387)
<b>Total cash receipts</b>	<u>4,183,214</u>	<u>4,072,900</u>	<u>\$ 4,349,314</u>	<u>\$ (276,414)</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	973,511	901,816	\$ 1,066,118	\$ (164,302)
Non-certified	0	4,006	0	4,006
Employee benefits				
Insurance	218,919	164,411	250,000	(85,589)
Social security	127,848	116,573	138,000	(21,427)
Other	17,092	26,491	8,520	17,971
Purchased professional and technical services	45,659	39,787	45,661	(5,874)
Supplies				
General supplemental	39,145	32,088	43,500	(11,412)
Supplies (technology related)	3,603	4,057	4,250	(193)
Miscellaneous	3,483	4,308	0	4,308
Property (equipment & furnishings)	0	24,700	0	24,700
Other	5,194	3,127	250	2,877
<b>Student support services</b>				
Salaries				
Certified	82,181	95,032	83,500	11,532
Non-certified	100,620	103,693	101,000	2,693
Employee benefits				
Insurance	20,037	22,436	23,500	(1,064)
Social security	13,110	14,324	14,000	324
Other	14,049	14,731	850	13,881
Other purchased services	7,161	7,383	850	6,533
Supplies	4,299	1,057	5,500	(4,443)
Other	868	845	0	845

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2a**

GENERAL FUNDS  
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		<b>Variance Over (Under)</b>
	<b>2017 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Expenditures - continued</b>				
<b>Instructional support staff-continued</b>				
Employee benefits				
Social security	\$ 9	\$ 0	\$ 9	\$ (9)
Other	751	500	100	400
Supplies	1,720	887	1,512	(625)
<b>General administration</b>				
Salaries				
Certified	102,357	109,886	108,000	1,886
Non-certified	17,775	18,508	18,500	8
Employee benefits				
Insurance	20,195	21,320	21,500	(180)
Social security	9,288	9,848	9,350	498
Other	1,377	1,140	200	940
Purchased professional and technical services	385	12,759	20,000	(7,241)
Purchased property services	915	307	250	57
Other purchased services				
Communications	5,050	5,215	5,100	115
Supplies	14,608	14,974	5,000	9,974
Other	12,126	3,516	25	3,491
<b>School administration</b>				
Salaries				
Certified	147,556	154,856	149,000	5,856
Non-certified	41,251	46,663	42,500	4,163
Employee benefits				
Insurance	13,941	13,437	22,550	(9,113)
Social security	14,454	15,225	14,800	425
Other	1,491	983	25	958
Purchased property services	29,313	0	12,000	(12,000)
Other purchased services				
Communications	12,771	11,998	12,000	(2)
Supplies	3,472	2,634	250	2,384
Other	1,150	771	25	746
<b>Central Services</b>				
Salaries				
Non-Certified	56,668	58,782	58,000	782
Employee Benefits				
Insurance	10,850	6,920	12,500	(5,580)
Social Security	3,873	4,419	3,950	469
Other	93	63	10	53

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2a**

GENERAL FUNDS  
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018						
		2017 Actual	Actual	Budget	Variance Over Over (Under)			
Expenditures - continued								
Operations and maintenance								
Salaries								
Non-certified	\$	186,825	\$	178,407	\$	187,500	\$	(9,093)
Employee benefits								
Insurance		18,493		14,840		18,700		(3,860)
Social security		13,842		13,260		14,000		(740)
Other		4,565		6,298		250		6,048
Purchased property services								
Water/sewer		56,558		35,678		56,558		(20,880)
Repairs and maintenance		6,315		4,390		2,500		1,890
Other purchased services								
Insurance		33,155		53,363		35,000		18,363
Supplies								
General supplies		3,867		1,083		250		833
Energy								
Heating		31,475		40,631		32,500		8,131
Electricity		83,729		83,314		84,000		(686)
Motor fuel		2,125		3,543		2,500		1,043
Other energy		12,313		15,169		2,500		12,669
Miscellaneous supplies		1,232		1,376		250		1,126
Property		3,496		2,234		250		1,984
Student Transportation Services								
Salaries								
Non-certified		9,500		11,000		9,500		1,500
Employee benefits								
Social security		111		223		111		112
Other		4		3		4		(1)
Vehicle Operating Services								
Salaries								
Non-certified		82,295		91,315		83,500		7,815
Employee Benefits								
Insurance		15,671		12,474		16,500		(4,026)
Social Security		5,827		6,511		6,000		511
Other		3,389		3,919		250		3,669
Other purchase services								
Insurance		0		277		0		277
Motor fuel		19,148		24,323		21,500		2,823
Other		29,973		49,613		2,500		47,113

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2a**

GENERAL FUNDS  
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		
	<b>2017</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Expenditures - continued</b>				
<b>Operating transfers</b>				
Capital outlay	\$ 16,602	\$ 0	\$ 0	\$ 0
Food Service	34,000	15,000	35,000	(20,000)
Professional development	6,000	15,000	15,000	0
Special education	691,336	631,249	649,428	(18,179)
Vocational education	12,000	232,000	232,000	0
KPERS	269,894	0	0	0
Contingency reserve	12,000	36,931	12,000	24,931
At risk (4 yr. old)	28,000	28,000	28,000	0
At risk (K-12)	290,000	365,000	498,608	(133,608)
<b>Adjustment to comply</b>				
<b>with legal max</b>	<u>0</u>	<u>0</u>	<u>(276,414)</u>	<u>276,414</u>
Total expenditures	<u>4,183,958</u>	<u>4,072,900</u>	<u>\$ 4,072,900</u>	<u>\$ 0</u>
<b>Receipts over (under) expenditures</b>	(744)	0		
<b>Unencumbered cash, July 1</b>	<u>744</u>	<u>0</u>		
<b>Unencumbered cash, June 30</b>	<u>\$ 0</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2b**

GENERAL FUNDS  
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		<b>Variance Over (Under)</b>
	<b>2017 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Cash receipts</b>				
<b>Local sources</b>				
Ad valorem tax	\$ 743,422	\$ 903,905	\$ 950,080	\$ (46,175)
Delinquent tax	13,837	13,237	3,761	9,476
<b>County sources</b>				
Motor vehicle tax	82,060	82,787	79,448	3,339
Recreational vehicle tax	1,652	1,827	1,719	108
Commercial vehicle tax	2,344	1,596	2,172	(576)
In lieu of taxes	2,609	2,173	2,482	(309)
<b>State sources</b>				
Supplemental state aid	501,079	431,676	431,676	0
<b>Total cash receipts</b>	<u>1,347,003</u>	<u>1,437,201</u>	<u>\$ 1,471,338</u>	<u>\$ (34,137)</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	778,081	655,862	\$ 831,252	\$ (175,390)
Noncertified	47	0	47	(47)
Employee benefits				
Insurance	32,373	68,763	76,000	(7,237)
Purchased professional and technical services	76,080	79,275	82,000	(2,725)
Supplies				
Teaching supplies	2,426	9,848	6,000	3,848
Supplies (technology related)	79,481	5,302	70,000	(64,698)
Property	45,300	31,992	65,000	(33,008)
<b>Operations &amp; maintenance</b>				
Purchased property services				
Repairs and maintenance	37,415	54,426	15,000	39,426
Supplies				
General supplies	65,266	53,188	35,000	18,188
Energy				
Electricity	14,150	16,500	16,500	0
<b>Vehicle operating services</b>				
Equipment	0	0	10,000	(10,000)
<b>Operating transfers</b>				
Driver Training	5,000	9,000	5,000	4,000
Food service	52,000	27,000	52,000	(25,000)
Professional development	12,000	35,000	15,000	20,000

See Independent Auditor's Report.



**Southern Lyon County Unified School District Number 252**

**Schedule 2b**

GENERAL FUNDS  
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<u>2018</u>		
	<u>2017</u>			<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Expenditures - continued</b>				
<b>Operating transfers - continued</b>				
Special education	\$ 134,634	\$ 252,000	\$ 142,000	\$ 110,000
Vocational education	8,500	38,500	8,500	30,000
At risk (4 yr. old)	7,500	13,200	12,000	1,200
<b>Adjustment to comply</b>				
<b>with legal max</b>	<u>0</u>	<u>0</u>	<u>(91,442)</u>	<u>91,442</u>
	<u>1,350,253</u>	<u>1,349,856</u>	<u>\$ 1,349,857</u>	<u>\$ (1)</u>
 <b>Receipts over (under) expenditures</b>	 (3,250)	 87,345		
 <b>Unencumbered cash (deficit), July 1</b>	 <u>46,469</u>	 <u>43,219</u>		
 <b>Unencumbered cash (deficit), June 30</b>	 <u>\$ 43,219</u>	 <u>\$ 130,564</u>		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2c**

SPECIAL PURPOSE FUNDS  
AT RISK (4 YR OLD)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		
	<b>2017</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
<b>Local sources</b>				
Tuition	\$ 0	\$ 0	\$ 1,200	\$ (1,200)
<b>Other</b>				
Transfer from General	28,000	28,000	28,000	0
Transfer from Supplemental General	7,500	13,200	12,000	1,200
<b>Total receipts</b>	<u>35,500</u>	<u>41,200</u>	<u>\$ 41,200</u>	<u>\$ 0</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	34,475	40,812	\$ 42,000	\$ (1,188)
Employee Benefits				
Insurance	0	2,907	4,078	(1,171)
Social Security	1,086	3,629	1,085	2,544
Other	3,110	63	32	31
Professional and Tech Services	3,400	4,000	3,400	600
Supplies				
General Supplemental - Teaching	236	0	831	(831)
Miscellaneous	331	15	0	15
<b>Total expenditures</b>	<u>42,638</u>	<u>51,426</u>	<u>\$ 51,426</u>	<u>\$ 0</u>
<b>Receipts over (under) expenditures</b>	(7,138)	(10,226)		
<b>Unencumbered cash, July 1</b>	<u>17,364</u>	<u>10,226</u>		
<b>Unencumbered cash, June 30</b>	<u>\$ 10,226</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2d**

SPECIAL PURPOSE FUNDS  
AT RISK (K-12)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		<b>Variance Over (Under)</b>
	<b>2017 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Cash receipts</b>				
<b>Other</b>				
Transfer from General	\$ 290,000	\$ 365,000	\$ 498,608	\$ (133,608)
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	170,493	197,192	\$ 315,495	\$ (118,303)
Non-certified	0	0	18,608	(18,608)
Employee benefits				
Insurance	17,773	13,434	17,774	(4,340)
Social security	11,635	10,759	11,635	(876)
Other	358	133	357	(224)
Purchased professional and technical services	0	0	25,000	(25,000)
Supplies				
General supplemental (teaching)	236	3,641	236	3,405
Supplies (technology related)	16,308	40,837	31,306	9,531
<b>Student Support Services</b>				
Salaries				
Non-certified	59,035	85,460	59,035	26,425
Employee benefits				
Insurance	10,136	7,409	15,136	(7,727)
Social security	3,890	6,088	3,890	2,198
Other	136	47	136	(89)
<b>Total expenditures</b>	<b>290,000</b>	<b>365,000</b>	<b>\$ 498,608</b>	<b>\$ (133,608)</b>
<b>Receipts over (under) expenditures</b>	<b>0</b>	<b>0</b>		
<b>Unencumbered cash, July 1</b>	<b>0</b>	<b>0</b>		
<b>Unencumbered cash, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2e**

SPECIAL PURPOSE FUNDS  
CAPITAL OUTLAY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		<b>Variance Over (Under)</b>	
	<b>2017 Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>Cash receipts</b>					
<b>Local sources</b>					
Ad valorem tax	\$ 304,754	\$ 290,327	\$ 286,373	\$ 3,954	
Delinquent tax	4,798	4,894	1,552	3,342	
Interest on idle funds	16,602	33,242	3,350	29,892	
Other	2,578	100,295	5,000	95,295	
<b>County sources</b>					
Motor vehicle tax	26,502	29,979	28,661	1,318	
Recreational vehicle tax	517	659	620	39	
Commercial Vehicle Tax	806	657	784	(127)	
In lieu of taxes	885	896	895	1	
Other	0	0	75	(75)	
<b>State Sources</b>					
Capital outlay state aid	70,587	59,867	56,908	2,959	
<b>Federal sources</b>					
Other federal aid	0	0	20	(20)	
	<u>0</u>	<u>0</u>	<u>20</u>	<u>(20)</u>	
Total cash receipts	<u>428,029</u>	<u>520,816</u>	<u>\$ 384,238</u>	<u>\$ 136,578</u>	
<b>Expenditures</b>					
<b>Instruction</b>					
Supplies - performance uniforms	0	0	\$ 9,500	\$ (9,500)	
Supplies - technology software	0	7,092	15,000	(7,908)	
Property	98,657	15,413	1,127,252	(1,111,839)	
<b>Student support services</b>					
Property	14,803	69,048	114,000	(44,952)	
<b>General Administration</b>					
Property	0	0	500	(500)	
<b>School Administration</b>					
Property	0	0	30,000	(30,000)	
<b>Central Services</b>					
Property	0	0	4,000	(4,000)	
<b>Operations and maintenance</b>					
Property	17,264	0	25,000	(25,000)	
<b>Transportation</b>					
Property	120,684	80,202	120,000	(39,798)	
<b>Facilities acquisition and   construction services</b>					
Land Acquisition	0	151,206	85,000	66,206	
Engineering Services	0	0	0	0	
Architect Services	18,663	129	35,000	(34,871)	

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

Schedule 2e

SPECIAL PURPOSE FUNDS  
CAPITAL OUTLAY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<u>2018</u>		
	<u>2017</u>			<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Expenditures - continued</b>				
<b>Facilities acquisition and</b>				
<b>construction services</b>				
Building improvement				
Outside Contractors	\$ 27,525	\$ 10,848	\$ 35,000	\$ (24,152)
Other	<u>0</u>	<u>126</u>	<u>0</u>	<u>126</u>
Total expenditures	<u>297,596</u>	<u>334,064</u>	<u>\$ 1,600,252</u>	<u>\$ (1,266,188)</u>
<b>Receipts over (under) expenditures</b>	130,433	186,752		
<b>Unencumbered cash, July 1</b>	<u>1,085,581</u>	<u>1,216,014</u>		
<b>Unencumbered cash, June 30</b>	<u>\$ 1,216,014</u>	<u>\$ 1,402,766</u>		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2f**

SPECIAL PURPOSE FUNDS  
DRIVER TRAINING

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<u>2018</u>		
	<u>2017</u>			<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
<b>Local sources</b>				
Other	\$ 2,985	\$ 3,290	\$ 3,450	\$ (160)
<b>State sources</b>				
State safety aid	4,096	2,944	4,480	(1,536)
<b>Other</b>				
Transfer from Supplemental General	<u>5,000</u>	<u>9,000</u>	<u>5,000</u>	<u>4,000</u>
Total cash receipts	<u>12,081</u>	<u>15,234</u>	<u>\$ 12,930</u>	<u>\$ 2,304</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	4,993	10,094	\$ 9,079	\$ 1,015
Employee benefits				
Insurance	0	627	2,500	(1,873)
Social security	370	737	1,200	(463)
Supplies				
General supplemental	3,930	120	750	(630)
Textbooks			2,000	(2,000)
Property			750	(750)
Other	<u>95</u>	<u>72</u>	<u>96</u>	<u>(24)</u>
Total expenditures	<u>9,388</u>	<u>11,650</u>	<u>\$ 16,375</u>	<u>\$ (4,725)</u>
<b>Receipts over (under) expenditures</b>	2,693	3,584		
<b>Unencumbered cash, July 1</b>	<u>652</u>	<u>3,345</u>		
<b>Unencumbered cash, June 30</b>	<u>\$ 3,345</u>	<u>\$ 6,929</u>		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2g**

SPECIAL PURPOSE FUNDS  
FOOD SERVICE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		<b>Variance Over (Under)</b>
	<b>2017 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Cash receipts</b>				
<b>Local sources</b>				
Food service				
Student sales-lunch	\$ 121,577	\$ 114,688	\$ 94,123	\$ 20,565
Student School Lunches-breakfast	0	0	13,835	(13,835)
Student sales - special milk	290	10	475	(465)
Student sales - snacks	2,710	3,663	2,568	1,095
Adult and student - non-reimbursable sales	5,011	4,702	3,069	1,633
Miscellaneous sales	897	435	1,268	(833)
Other	20	9	0	9
<b>State sources</b>				
School food assistance	2,857	2,738	2,624	114
<b>Federal sources</b>				
Child nutrition programs	168,012	175,485	177,502	(2,017)
<b>Other</b>				
Transfer from General	34,000	15,000	35,000	(20,000)
Transfer from Supplemental General	52,000	27,000	52,000	(25,000)
Total cash receipts	<u>387,374</u>	<u>343,730</u>	<u>\$ 382,464</u>	<u>\$ (38,734)</u>
<b>Expenditures</b>				
<b>Food service operation</b>				
Salaries				
Non-certified	145,139	135,100	\$ 168,161	\$ (33,061)
Employee benefits				
Insurance	27,126	23,251	29,250	(5,999)
Social security	10,270	9,289	13,250	(3,961)
Other	4,380	5,796	1,200	4,596
Other purchased services	11,715	3,828	9,850	(6,022)
Supplies				
Food and milk	155,741	142,545	162,525	(19,980)
Miscellaneous supplies	8,636	6,336	7,500	(1,164)
Property	7,842	1,449	30,000	(28,551)
Other	678	1,726	680	1,046
Total expenditures	<u>371,527</u>	<u>329,320</u>	<u>\$ 422,416</u>	<u>\$ (93,096)</u>
<b>Receipts over (under) expenditures</b>	15,847	14,410		
<b>Unencumbered cash, July 1</b>	<u>24,105</u>	<u>39,952</u>		
<b>Unencumbered cash, June 30</b>	<u>\$ 39,952</u>	<u>\$ 54,362</u>		

See Independent Auditor's Report.



**Southern Lyon County Unified School District Number 252**

**Schedule 2h**

SPECIAL PURPOSE FUNDS  
PROFESSIONAL DEVELOPMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		<b>Variance Over (Under)</b>	
	<b>2017 Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>Cash receipts</b>					
<b>State sources</b>					
State Aid	\$ 0	\$ 2,036	\$ 2,049	\$	(13)
<b>Local sources</b>					
Other	0	373	0		373
<b>Other</b>					
Transfer from General	6,000	15,000	15,000		0
Transfer from Supplemental General	12,000	35,000	15,000		20,000
	<u>18,000</u>	<u>52,409</u>	<u>\$ 32,049</u>	\$	<u>20,360</u>
<b>Expenditures</b>					
<b>Instructional support staff</b>					
Salaries					
Certified	0	10,699	\$ 3,500	\$	7,199
Purchased professional and technical services	4,886	8,174	29,500		(21,326)
Other purchased services	10,711	12,740	26,500		(13,760)
Supplies					
Miscellaneous Supplies	105	0	3,500		(3,500)
	<u>15,702</u>	<u>31,613</u>	<u>\$ 63,000</u>	\$	<u>(31,387)</u>
<b>Receipts over (under) expenditures</b>	2,298	20,796			
<b>Unencumbered cash, July 1</b>	<u>28,653</u>	<u>30,951</u>			
<b>Unencumbered cash, June 30</b>	\$ <u>30,951</u>	\$ <u>51,747</u>			

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2i**

SPECIAL PURPOSE FUNDS  
SPECIAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		<b>Variance Over (Under)</b>	
	<b>2017 Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>Cash receipts</b>					
<b>Local sources</b>					
Miscellaneous	\$ 9,009	\$ 3,812	\$ 14,436	\$ (10,624)	
<b>Federal Sources</b>					
Grant	0	2,825	0	2,825	
<b>Interest</b>					
Interest on Idle Funds	80	0	0	0	
<b>Other</b>					
Transfer from General	691,336	631,249	649,428	(18,179)	
Transfer from Supplemental General	134,635	252,000	142,000	110,000	
<b>Total cash receipts</b>	<u>835,060</u>	<u>889,886</u>	<u>\$ 805,864</u>	<u>\$ 84,022</u>	
<b>Expenditures</b>					
<b>Instruction</b>					
Salaries					
Non-certified	0	59	\$ 0	\$ 59	
Other purchased services					
Payment to special education coop					
Assessments	226,165	245,227	258,317	(13,090)	
Flow through	452,106	441,955	398,265	43,690	
Supplies					
General Supplemental	0	0	25,000	(25,000)	
Supplies - Technology Software	0	0	65,000	(65,000)	
Property	0	200	42,383	(42,183)	
<b>Student support services</b>					
Salaries					
Certified	27,754	28,304	32,500	(4,196)	
Employee benefits					
Insurance	6,156	6,420	8,250	(1,830)	
Social Security	1,285	1,587	1,850	(263)	
Other	41	18	10	8	
<b>General Administration</b>					
Salaries					
Certified	0	190	0	190	
Employee benefits					
Social Security	0	12	0	12	

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2i**

SPECIAL PURPOSE FUNDS  
SPECIAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		
	<b>2017</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Expenditures - continued</b>				
<b>Vehicle operating services</b>				
Salaries				
Non-certified	\$ 33,211	\$ 24,099	\$ 45,500	\$ (21,401)
Employee benefits				
Insurance	11,289	13,255	15,252	(1,997)
Social Security	2,439	1,741	3,250	(1,509)
Other	1,084	1,022	250	772
Other purchased services				
Insurance	3,885	5,244	4,850	394
Other purchased services	3,082	5,294	3,082	2,212
Supplies				
Motor fuel	9,006	5,565	15,500	(9,935)
Equipment	61,000	13,566	80,000	(66,434)
Other	124	11	10	1
<b>Vehicle services &amp; maintenance</b>				
Purchased property services	0	0	1,543	(1,543)
Other	1,543	290	0	290
	<u>840,170</u>	<u>794,059</u>	<u>\$ 1,000,812</u>	<u>\$ (206,753)</u>
<b>Receipts over (under) expenditures</b>	(5,110)	95,827		
<b>Unencumbered cash, July 1</b>	<u>200,058</u>	<u>194,948</u>		
<b>Unencumbered cash, June 30</b>	\$ <u>194,948</u>	\$ <u>290,775</u>		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2j**

SPECIAL PURPOSE FUNDS  
VOCATIONAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		<b>Variance Over (Under)</b>	
	<b>2017 Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>Cash receipts</b>					
<b>Local Sources</b>					
Grant Reimbursement	\$ 0	\$ 1,150	\$ 0	\$ 1,150	
Miscellaneous	22,720	529	0	529	
<b>State Sources</b>					
CTE Transportation Aid	1,836	12,700	4,860	7,840	
<b>Federal Sources</b>					
Carl Perkins	4,673	5,573	0	5,573	
<b>Other</b>					
Transfer from General	12,000	232,000	232,000	0	
Transfer from Supplemental General	8,500	38,500	8,500	30,000	
<b>Total cash receipts</b>	<u>49,729</u>	<u>290,452</u>	<u>\$ 245,360</u>	<u>\$ 45,092</u>	
<b>Expenditures</b>					
<b>Instruction</b>					
Salaries					
Certified	25,237	240,736	\$ 238,700	\$ 2,036	
Employee benefits					
Insurance	0	28,592	36,000	(7,408)	
Social security	1,818	17,253	12,000	5,253	
Other	57	197	0	197	
Purchased property services					
Other	2,210	2,385	25	2,360	
Supplies					
General supplemental (teaching)	750	750	6,500	(5,750)	
Miscellaneous	1,871	7,819	0	7,819	
Property	9,356	7,822	12,574	(4,752)	
Other	204	244	0	244	
<b>Student Transportation</b>					
Motor Fuel	500	500	500	0	
<b>Total expenditures</b>	<u>42,003</u>	<u>306,298</u>	<u>\$ 306,299</u>	<u>\$ (1)</u>	
<b>Receipts over (under) expenditures</b>	7,726	(15,846)			
<b>Unencumbered cash, July 1</b>	<u>53,213</u>	<u>60,939</u>			
<b>Unencumbered cash, June 30</b>	<u>\$ 60,939</u>	<u>\$ 45,093</u>			

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2k**

SPECIAL PURPOSE FUNDS  
KPERS SPECIAL RETIREMENT CONTRIBUTION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		<b>Variance Over (Under)</b>	
	<b>2017 Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>Cash receipts</b>					
<b>State sources</b>					
KPERS	\$ 269,893	\$ 411,824	\$ 445,325	\$ (33,501)	
<b>Expenditures</b>					
<b>Instruction</b>					
Employee benefits	191,699	289,110	\$ 304,730	\$ (15,620)	
<b>Student support</b>					
Employee benefits	19,995	31,536	38,566	(7,030)	
<b>General administration</b>					
Employee benefits	10,855	15,404	14,651	753	
<b>School administration</b>					
Employee benefits	16,648	24,908	28,566	(3,658)	
<b>Central Services</b>					
Employee benefits	4,567	7,293	8,675	(1,382)	
<b>Operations and maintenance</b>					
Employee benefits	11,087	16,671	19,562	(2,891)	
<b>Student transportation services</b>					
Employee benefits	4,459	9,959	11,075	(1,116)	
<b>Food service</b>					
Employee benefits	10,583	16,943	19,500	(2,557)	
Total expenditures	269,893	411,824	\$ 445,325	\$ (33,501)	
<b>Receipts over (under) expenditures</b>	0	0			
<b>Unencumbered cash, July 1</b>	0	0			
<b>Unencumbered cash, June 30</b>	\$ 0	\$ 0			

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252****Schedule 2I****SPECIAL PURPOSE FUNDS  
CONTINGENCY RESERVE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS****For the Year Ended June 30, 2018****(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	<b><u>2017 Actual</u></b>	<b><u>2018 Actual</u></b>
<b>Cash receipts</b>		
<b>Other</b>		
Transfer from General	\$ <u>12,000</u>	\$ <u>36,931</u>
<b>Expenditures</b>		
<b>Instruction</b>	<u>0</u>	<u>0</u>
<b>Receipts over (under) expenditures</b>	12,000	36,931
<b>Unencumbered cash, July 1</b>	<u>210,274</u>	<u>222,274</u>
<b>Unencumbered cash, June 30</b>	\$ <u><u>222,274</u></u>	\$ <u><u>259,205</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252****Schedule 2m****SPECIAL PURPOSE FUNDS  
TEXTBOOK & STUDENT MATERIAL REVOLVING****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<b><u>2017</u></b> <b><u>Actual</u></b>	<b><u>2018</u></b> <b><u>Actual</u></b>
<b>Cash receipts</b>		
<b>Local sources</b>		
Book rental fees	\$ 71,735	\$ 53,515
Miscellaneous	<u>19,714</u>	<u>18,048</u>
Total cash receipts	<u>91,449</u>	<u>71,563</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Supplies		
Textbook purchases	26,431	30,751
Other Material/Supplies	15,100	600
Tech supplies	6,915	12,220
Other	20,965	9,210
<b>Instructional support staff</b>		
Supplies	1,101	8
Other	<u>199</u>	<u>179</u>
Total expenditures	<u>70,711</u>	<u>52,968</u>
<b>Receipts over (under) expenditures</b>	20,738	18,595
<b>Unencumbered cash, July 1</b>	<u>109,679</u>	<u>130,417</u>
<b>Unencumbered cash, June 30</b>	<u>\$ 130,417</u>	<u>\$ 149,012</u>

See Independent Auditor's Report.



**Southern Lyon County Unified School District Number 252****Schedule 2n****SPECIAL PURPOSE FUNDS  
TITLE I****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<b>2017</b> <b>Actual</b>	<b>2018</b> <b>Actual</b>
<b>Cash receipts</b>		
<b>Federal sources</b>		
Federal aid	\$ 67,969	\$ 63,076
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries		
Certified	55,562	50,100
Employee benefit		
Insurance	4,974	6,274
Social security	4,440	2,886
Other purchased services	1,300	1,300
Supplies	9	54
Other	0	500
<b>School administration</b>		
Other	1,684	1,962
Total expenditures	67,969	63,076
<b>Receipts over (under) expenditures</b>	0	0
<b>Unencumbered cash, July 1</b>	0	0
<b>Unencumbered cash, June 30</b>	\$ 0	\$ 0

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252****Schedule 2o****SPECIAL PURPOSE FUNDS  
TITLE II-A TEACHER QUALITY****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<b><u>2017 Actual</u></b>	<b><u>2018 Actual</u></b>
<b>Cash receipts</b>		
<b>Federal sources</b>		
Federal aid	\$ <u>16,968</u>	\$ <u>12,577</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries		
Certified	6,638	11,956
Other	1,330	230
<b>Instructional support</b>		
Purchased professional & tech services	8,580	0
<b>School administration</b>		
Other	<u>420</u>	<u>391</u>
Total expenditures	<u>16,968</u>	<u>12,577</u>
<b>Receipts over (under) expenditures</b>	0	0
<b>Unencumbered cash, July 1</b>	<u>0</u>	<u>0</u>
<b>Unencumbered cash, June 30</b>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2p**

**SPECIAL PURPOSE FUNDS  
TITLE IV**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2018**

	<b><u>2018 Actual</u></b>
<b>Cash receipts</b>	
<b>Local sources</b>	
Grants	\$ <u>1,818</u>
Total cash receipts	<u>1,818</u>
<b>Expenditures</b>	
<b>Instruction</b>	
Salaries	
Certified	<u>1,818</u>
Total expenditures	<u>1,818</u>
<b>Receipts over (under) expenditures</b>	0
<b>Unencumbered cash, July 1</b>	<u>0</u>
<b>Unencumbered cash, June 30</b>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2g**

SPECIAL PURPOSE FUNDS  
TITLE IV 21ST CENTURY COMMUNITY LEARNING CENTERS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<b><u>2017</u></b>	<b><u>2018</u></b>
	<b>Actual</b>	<b>Actual</b>
<b>Cash receipts</b>		
<b>Local sources</b>		
Grants	\$ 125,929	\$ 104,452
Donations	<u>250</u>	<u>0</u>
Total cash receipts	<u>126,179</u>	<u>104,452</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries		
Certified	56,783	57,922
Employee Benefits		
Social Security	4,860	5,084
Other Employee Benefits	85	69
Supplies	10,630	7,700
Other	13,235	22,120
<b>Student Transportation Services</b>		
Salaries		
Non-Certified	11,582	12,092
Employee Benefits		
Social Security	136	179
Other Employee Benefits	0	8
Motor Fuel	2,113	4,098
Other	<u>5,175</u>	<u>10,291</u>
Total expenditures	<u>104,599</u>	<u>119,563</u>
<b>Receipts over (under) expenditures</b>	21,580	(15,111)
<b>Unencumbered cash, July 1</b>	<u>0</u>	<u>21,580</u>
<b>Unencumbered cash, June 30</b>	\$ <u><u>21,580</u></u>	\$ <u><u>6,469</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2r**

SPECIAL PURPOSE FUNDS  
OTHER GRANTS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<b><u>2017</u></b>	<b><u>2018</u></b>
	<b>Actual</b>	<b>Actual</b>
<b>Cash receipts</b>		
<b>Local sources</b>		
Donations and grants	\$ 19,180	\$ 16,983
<b>Federal sources</b>		
Rural & Small Schools grant	42,650	37,326
Other	<u>0</u>	<u>2,200</u>
Total cash receipts	<u>61,830</u>	<u>56,509</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Other	6,499	3,503
<b>Student support services</b>		
Supplies	<u>42,650</u>	<u>70,999</u>
Total expenditures	<u>49,149</u>	<u>74,502</u>
<b>Receipts over (under) expenditures</b>	12,681	(17,993)
<b>Unencumbered cash, July 1</b>	<u>24,018</u>	<u>36,699</u>
<b>Unencumbered cash (deficit), June 30</b>	<u><u>\$ 36,699</u></u>	<u><u>\$ 18,706</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2s**

SPECIAL PURPOSE FUNDS  
KANSAS READING ROADMAP GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<b><u>2017</u></b>	<b><u>2018</u></b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>Cash receipts</b>		
<b>Local sources</b>		
Grants	\$ 142,256	\$ 106,740
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries		
Certified	62,176	70,603
Noncertified	21,187	11,549
Employee benefits		
Social security	6,216	5,774
Other	191	6,309
Other purchased services	893	3,119
Supplies		
General teaching	9,287	3,870
Textbooks	1,962	1,022
Other	0	2,392
<b>Student transportation</b>		
Salaries		
Noncertified	0	3,592
Employee benefits		
Social security	0	271
Other	0	3
Motor fuel	5,235	2,604
<b>Total expenditures</b>	<b><u>107,147</u></b>	<b><u>111,108</u></b>
<b>Receipts over (under) expenditures</b>	35,109	(4,368)
<b>Unencumbered cash, July 1</b>	<b><u>(32,943)</u></b>	<b><u>2,166</u></b>
<b>Unencumbered cash (deficiet), June 30</b>	<b><u>\$ 2,166</u></b>	<b><u>\$ (2,202)</u></b>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2t**

SPECIAL PURPOSE FUNDS  
EARLY CHILDHOOD DAYCARE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u><b>2017</b></u> <u><b>Actual</b></u>	<u><b>2018</b></u> <u><b>Actual</b></u>
<b>Cash receipts</b>		
<b>Local sources</b>		
Donations	\$ 1,602	\$ 0
Grants	373,309	274,975
Daycare fees	129,206	182,901
Miscellaneous	<u>1,107</u>	<u>0</u>
Total cash receipts	<u>505,224</u>	<u>457,876</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries		
Certified	93,831	69,603
Noncertified	163,865	130,754
Employee benefits		
Insurance	22,562	30,413
Social security	20,324	16,666
Other	669	213
Purchased professional & tech services	1,312	0
Supplies		
General teaching	9,493	1,791
Tech supplies	4,025	0
Property and equipment	2,000	144
Other	173	514
<b>School administration</b>		
Salaries		
Certified	2,500	0
<b>Operation and maintenance</b>		
Supplies	2,500	0
Fundraising	1,644	0
Promotional	1,028	400
Refunds	125	0
<b>Operating transfers</b>		
Transfers out	<u>0</u>	<u>46,988</u>
Total expenditures	<u>326,051</u>	<u>297,486</u>
<b>Receipts over (under) expenditures</b>	179,173	160,390
<b>Unencumbered cash, July 1</b>	<u>83,338</u>	<u>262,511</u>
<b>Unencumbered cash, June 30</b>	<u><u>\$ 262,511</u></u>	<u><u>\$ 422,901</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2u**

**SPECIAL PURPOSE FUNDS  
KANSAS HEALTH**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2018**

	<b><u>2018 Actual</u></b>
<b>Cash receipts</b>	
<b>Other</b>	
Transfers in	\$ <u>8,188</u>
<b>Expenditures</b>	
<b>Instruction</b>	
Salaries	
Noncertified	127
Employee benefits	
Social security	10
Supplies	
General teaching	<u>1,746</u>
Total expenditures	<u>1,883</u>
<b>Receipts over (under) expenditures</b>	6,305
<b>Unencumbered cash, July 1</b>	<u>0</u>
<b>Unencumbered cash, June 30</b>	\$ <u><u>6,305</u></u>

See Independent Auditor's Report.



**Southern Lyon County Unified School District Number 252****Schedule 2v**SPECIAL PURPOSE FUNDS  
MOBILIZING LITESCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2018

	<b><u>2018 Actual</u></b>
<b>Cash receipts</b>	
<b>Other</b>	
Transfers in	\$ <u>27,511</u>
<b>Expenditures</b>	
<b>Instruction</b>	
Salaries	
Certified	14,883
Noncertified	625
Employee benefits	
Insurance	2,617
Social security	1,140
Other	14
Supplies	
General teaching	<u>2,608</u>
Total expenditures	<u>21,887</u>
<b>Receipts over (under) expenditures</b>	5,624
<b>Unencumbered cash, July 1</b>	<u>0</u>
<b>Unencumbered cash, June 30</b>	\$ <u><u>5,624</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252****Schedule 2w**SPECIAL PURPOSE FUNDS  
ECKAN HEADSTARTSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2018

	<b><u>2018 Actual</u></b>
<b>Cash receipts</b>	
<b>Federal sources</b>	
Grant	\$ 11,900
<b>Other</b>	
Transfers in	<u>11,289</u>
Total cash receipts	<u>23,189</u>
<b>Expenditures</b>	
<b>Instruction</b>	
Salaries	
Certified	500
Employee benefits	
Social security	36
Other	<u>1</u>
Total expenditures	<u>537</u>
<b>Receipts over (under) expenditures</b>	22,652
<b>Unencumbered cash, July 1</b>	<u>0</u>
<b>Unencumbered cash, June 30</b>	<u><u>\$ 22,652</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2x**

BOND & INTEREST FUND  
BOND AND INTEREST

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		
	<b>2017</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
<b>Local sources</b>				
Ad valorem tax	\$ 705,165	\$ 651,183	\$ 642,790	\$ 8,393
Delinquent Tax	10,551	10,931	3,605	7,326
Interest on Idle Funds	0	0	950	(950)
<b>County sources</b>				
Motor vehicle tax	64,598	63,468	60,608	2,860
Recreational vehicle tax	1,285	1,393	1,311	82
Commercial vehicle tax	1,640	1,526	1,657	(131)
In lieu of taxes	1,778	2,081	1,894	187
<b>State sources</b>				
State aid	124,982	110,600	105,070	5,530
Total cash receipts	909,999	841,182	\$ 817,885	\$ 23,297
<b>Debt service</b>				
Interest	33,400	196,425	\$ 196,425	\$ 0
Principal	510,000	530,000	530,000	0
Total expenditures	543,400	726,425	\$ 726,425	\$ 0
<b>Receipts over (under) expenditures</b>	366,599	114,757		
<b>Unencumbered cash, July 1</b>	971,859	1,338,458		
<b>Unencumbered cash, June 30</b>	\$ 1,338,458	\$ 1,453,215		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2y**

**CAPITAL PROJECTS  
CONSTRUCTION - HARTFORD**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For the Year Ended June 30, 2018**

	<b><u>2018 Actual</u></b>
<b>Cash receipts</b>	
<b>Local sources</b>	
Bond Proceeds	\$ <u>3,600,000</u>
<b>Expenditures</b>	
Cost of Issuance	39,446
Architect and Engineer	189,279
Building Improvements	2,725,658
Property & Equipment	20,686
Miscellaneous	<u>5,016</u>
Total expenditures	<u>2,980,085</u>
<b>Receipts over (under) expenditures</b>	619,915
<b>Unencumbered cash, July 1</b>	<u>0</u>
<b>Unencumbered cash, June 30</b>	\$ <u><u>619,915</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2z**

**CAPITAL PROJECTS  
CONSTRUCTION - OLPE**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

**For the Year Ended June 30, 2018**

	<b><u>2018 Actual</u></b>
<b>Cash receipts</b>	
<b>Local sources</b>	
Bond Proceeds	\$ <u>8,641,708</u>
<b>Expenditures</b>	
Cost of Issuance	78,362
Architect and Engineer	423,580
Facility construction	6,533,706
Building Improvements	326,396
Property & Equipment	35,412
Miscellaneous	<u>5,153</u>
Total expenditures	<u>7,402,609</u>
<b>Receipts over (under) expenditures</b>	1,239,099
<b>Unencumbered cash, July 1</b>	<u>0</u>
<b>Unencumbered cash, June 30</b>	\$ <u><u>1,239,099</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2aa**

**CAPITAL PROJECTS  
CONSTRUCTION - NEOSHO RAPIDS ELEMENTARY**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

**For the Year Ended June 30, 2018**

	<b><u>2018 Actual</u></b>
<b>Cash receipts</b>	
<b>Local sources</b>	
Bond Proceeds	\$ <u>2,400,000</u>
<b>Expenditures</b>	
Cost of Issuance	39,446
Architect and Engineer	136,502
Building Improvements	2,278,920
Property & Equipment	14,725
Miscellaneous	<u>1,016</u>
Total expenditures	<u>2,470,609</u>
<b>Receipts over (under) expenditures</b>	(70,609)
<b>Unencumbered cash, July 1</b>	<u>0</u>
<b>Unencumbered cash, June 30</b>	\$ <u><u>(70,609)</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 3**

AGENCY FUNDS  
RECREATION COMMISSION AND STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

For the Year Ended June 30, 2018

<b>Student Organization Accounts</b>	<b>Beginning</b>			<b>Ending</b>
<b>Hartford High School</b>	<b>Cash Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Cash Balance</b>
Class of 2016	\$ 1,535	\$ 0	\$ 0	\$ 1,535
Class of 2017	1,061	0	128	933
Class of 2018	2,302	0	820	1,482
Class of 2019	4,589	3,653	5,992	2,250
Class of 2020	443	6,186	3,652	2,977
Class of 2021	0	912	522	390
Cheerleaders	81	377	347	111
Drama	11	0	0	11
FBLA	856	16,693	13,890	3,659
FCCLA	60	0	0	60
Journalism	481	1,200	1,620	61
Klumpes kids	2,001	0	0	2,001
Lettermen's club	258	0	0	258
School play	449	109	349	209
HS Boy's Basketball	821	2,360	2,659	522
HS Girl's Basketball	161	7,652	5,880	1,933
HS Football	2,724	4,099	3,599	3,224
HS Volleyball	20	5,069	4,997	92
HS Golf	131	0	61	70
English class memorial	59	0	0	59
National Honor Society	42	501	543	0
Strength and Conditioning	725	461	533	653
Applied business	278	1,094	1,194	178
Student council	259	11,733	11,761	231
<b>Subtotal Hartford High School</b>	<b>19,347</b>	<b>62,099</b>	<b>58,547</b>	<b>22,899</b>
 <b>Olpe High School</b>				
Class of 2017	378	0	378	0
Class of 2018	2,966	240	2,545	661
Class of 2019	3,035	2,787	3,239	2,583
Class of 2020	1,160	1,523	300	2,383
Class of 2021	0	1,107	0	1,107
Band	27	340	318	49
Cheerleaders	968	1,135	1,334	769
Drama	521	882	857	546
FCCLA	884	1,099	498	1,485
FBLA	744	856	1,185	415
FCA	673	0	276	397
FFA	3,630	20,500	15,586	8,544
TSA	53	0	0	53
Forensics	380	299	521	158
Pay to Play	0	1,000	0	1,000
Power lifting	332	2,317	1,129	1,520
OHS Donations	6,597	3,317	5,263	4,651
Olpe High School	1,296	0	1,296	0
Music trips	7,936	60	1,695	6,301

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 3**

AGENCY FUNDS  
RECREATION COMMISSION AND STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

REGULATORY BASIS

For the Year Ended June 30, 2018

	<u>Beginning</u> <u>Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending</u> <u>Cash Balance</u>
<b>Olpe High School -continued</b>				
Newspaper	\$ 1,493	\$ 0	\$ 0	\$ 1,493
Entrepreneurship	0	2,004	0	2,004
Student council	1,594	9,761	8,787	2,568
Yearbook	8,148	3,368	3,720	7,796
<b>Subtotal Olpe High School</b>	<u>42,815</u>	<u>52,595</u>	<u>48,927</u>	<u>46,483</u>
<b>Neosho Rapids Junior High</b>				
Cheerleaders	132	0	0	132
Boys Basketball	368	0	0	368
Girls basketball	155	10	0	165
Volleyball	0	868	96	772
<b>Subtotal Neosho Rapids Junior High</b>	<u>655</u>	<u>878</u>	<u>96</u>	<u>1,437</u>
<b>Neosho Rapids Elementary</b>				
After school clubs	1,268	121	353	1,036
After school lunch	0	2,500	0	2,500
Interest	317	0	88	229
Student field trips	1,994	717	1,125	1,586
<b>Subtotal Neosho Rapids Elementary</b>	<u>3,579</u>	<u>3,338</u>	<u>1,566</u>	<u>5,351</u>
<b>Olpe Junior High</b>				
Cheerleaders	537	918	554	901
Quiz Bowl	101	0	0	101
<b>Subtotal Olpe Junior High</b>	<u>638</u>	<u>918</u>	<u>554</u>	<u>1,002</u>
<b>Hartford High School</b>				
Sales tax	24	3,848	3,872	0
<b>Olpe High School</b>				
Sales tax	24	4,430	4,454	0
<b>Subtotal sales tax</b>	<u>48</u>	<u>8,278</u>	<u>8,326</u>	<u>0</u>
<b>Total student organization funds</b>	<u>67,082</u>	<u>128,106</u>	<u>118,016</u>	<u>77,172</u>
<b>Recreation Commission</b>	<u>11,742</u>	<u>40,928</u>	<u>43,000</u>	<u>9,670</u>
<b>Total agency accounts</b>	<u>\$ 78,824</u>	<u>\$ 169,034</u>	<u>\$ 161,016</u>	<u>\$ 86,842</u>

See Independent Auditor's Report.



**Southern Lyon County Unified School District Number 252**

**Schedule 4**

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

REGULATORY BASIS

For the Year Ended June 30, 2018

<b>Gate receipts</b>	<b>Beginning</b>			<b>Ending</b>
	<b>Cash Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Cash Balance</b>
<b>Hartford High School</b>				
Athletics	\$ 4,539	\$ 26,180	\$ 25,293	\$ 5,426
<b>Olpe High School</b>				
Athletics	8,292	52,304	54,592	6,004
<b>Neosho Rapids Junior High</b>				
Athletics	1,300	0	764	536
Subtotal gate receipts	<u>14,131</u>	<u>78,484</u>	<u>80,649</u>	<u>11,966</u>
<b>Special Projects</b>				
<b>Hartford High School</b>				
Activity	60	5,045	3,585	1,520
School Projects	157	1,190	245	1,102
Greenhouse	3,621	1,864	1,182	4,303
Library	76	126	0	202
Participation	333	1,035	525	843
HS Basketball Scholarship	1,618	500	1,250	868
Music	416	342	758	0
Subtotal Hartford High School	<u>6,281</u>	<u>10,102</u>	<u>7,545</u>	<u>8,838</u>
<b>Olpe High School</b>				
Activity	2,354	5,608	5,571	2,391
Athletic Donations	1,548	11,131	9,211	3,468
Greenhouse	2,234	455	752	1,937
Library	1,973	667	630	2,010
Reading is Fundamental	147	0	0	147
School Garden	1,904	660	719	1,845
Steel Band	413	894	959	348
Concessions	2,005	25,412	25,417	2,000
Subtotal Olpe High School	<u>12,578</u>	<u>44,827</u>	<u>43,259</u>	<u>14,146</u>
<b>Olpe Elementary School</b>				
Olpe Elementary General	952	7,531	7,277	1,206
Olpe Elementary Grants	1,772	0	0	1,772
Olpe Elementary Donations	3,910	3,824	2,624	5,110
Olpe Elementary Camp Wood	293	0	0	293
Subtotal Olpe Elementary School	<u>6,927</u>	<u>11,355</u>	<u>9,901</u>	<u>8,381</u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 4**

**DISTRICT ACTIVITY FUNDS**

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS**

**REGULATORY BASIS**

For the Year Ended June 30, 2018

	<b><u>Beginning</u></b> <b><u>Cash Balance</u></b>	<b><u>Receipts</u></b>	<b><u>Disbursements</u></b>	<b><u>Ending</u></b> <b><u>Cash Balance</u></b>
<b>Neosho Rapids Elementary</b>				
Box Tops	\$ 0	\$ 414	\$ 10	\$ 404
Take home reading	188	0	0	188
Library	1,069	1,480	1,416	1,133
Music	287	42	241	88
Book Give Away	325	1,100	1,386	39
Field Day T-Shirts	32	655	634	53
KRR After School	0	1,618	837	781
Fundraising	120	0	120	0
Donations and grants	1,581	360	0	1,941
School projects	4,143	258	2,775	1,626
School Store	0	500	528	(28)
Yearbook and pictures	854	460	526	788
Subtotal Neosho Rapids Elementary	<u>8,599</u>	<u>6,887</u>	<u>8,473</u>	<u>7,013</u>
Subtotal school projects	<u>34,385</u>	<u>73,171</u>	<u>69,178</u>	<u>38,378</u>
Total district activity funds	<u>\$ 48,516</u>	<u>\$ 151,655</u>	<u>\$ 149,827</u>	<u>\$ 50,344</u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 5**

RELATED MUNICIPAL ENTITY  
U.S.D. #252 SOUTHERN LYON COUNTY RECREATION COMMISSION

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		<b>2018</b>		<b>Variance Over (Under)</b>
	<b>2017 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Cash receipts</b>				
<b>Local sources</b>				
District appropriations	\$ 41,000	\$ 43,000	\$ 43,000	\$ 0
Interest income	20	27	0	27
Miscellaneous revenue	278	2,500	0	2,500
	<u>41,298</u>	<u>45,527</u>	<u>43,000</u>	<u>2,527</u>
<b>Total cash receipts</b>	<u>41,298</u>	<u>45,527</u>	<u>\$ 43,000</u>	<u>\$ 2,527</u>
<b>Expenditures</b>				
<b>Community service operations</b>				
General & administration	2,543	2,364	\$ 5,000	\$ (2,636)
Plant operations	2,999	6,696	20,000	(13,304)
Recreation activities	14,047	9,873	20,000	(10,127)
Salaries	15,932	15,932	21,000	(5,068)
Supplies	5,195	8,541	13,000	(4,459)
Miscellaneous	257	100	2,483	(2,383)
	<u>40,973</u>	<u>43,506</u>	<u>\$ 81,483</u>	<u>\$ (37,977)</u>
<b>Total expenditures</b>	<u>40,973</u>	<u>43,506</u>	<u>\$ 81,483</u>	<u>\$ (37,977)</u>
Receipts over (under) expenditures	325	2,021		
Unencumbered cash, July 1	<u>35,088</u>	<u>35,413</u>		
Unencumbered cash, June 30	\$ <u>35,413</u>	\$ <u>37,434</u>		

See Independent Auditor's Report.